



# GEORGIA LOCAL GOVERNMENT FINANCES

## 1998 COUNTY AND CONSOLIDATED GOVERNMENTS FISCAL PLANNING GUIDE

### GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

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**The Fiscal Planning Guide** provides data collected from counties and consolidated governments in Georgia through the 1998 Report of Local Government Finances. The Guide is a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the **Guide** to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons will provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every county, municipality, and consolidated government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a seventeen year-old co-operative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

The annual survey of local government finances obtains data for the most recent fiscal year which ended for each local government between July 1 and the following June 30 of each year. Data in this report is for the fiscal year which ended between July 1, 1997 and June 30, 1998. For that reason, the data reported does not conform to a specific 12-month calendar period, since governments may have differing fiscal years. In

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addition, governments are not required to use audited data responding to the survey. Therefore, a degree of caution must be used when analyzing and interpreting the data. In addition,

as governments use different accounting systems, certain data requested in the survey may not be available from each local government in the exact format requested.

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**Using this Guide**

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**Comparing Local Finances**

County and consolidated government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

**STEP 1.** Determine the population group of the government. To do this, use Appendix C which lists all counties alphabetically, along with their 1998 estimated population and the population group to which they belong (A through F).

**STEP 2.** Examine the data tables for the jurisdiction's population group. Each population group has a series of 10 tables. The group's letter designation is listed in the upper right hand corner of the page.

**STEP 3.** Compile the local government's data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

**Best Option:** Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs  
Research Services  
(404) 679-4907

**2nd Best Option:** Compile the data from your copy of the DCA local government finance survey, as completed in 1998 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

**A Word About The Tables**

Each set of tables is preceded by a brief profile showing the number of counties in the group, their population range, and the total population of the group.

Table	Contents
1	General Revenues by Source
2	General Operating Expenditures by Category
3	Leading Capital Expenditures
4	Debt Issued, Retired, Outstanding at End of Year and Interest Paid on Debt
5	Cash and Investment Assets Held at End of Year
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8	Personnel Expenditures for Current Operations
9	Revenue Sources in Per Capita Rank Order
10	Expenditures in Per Capita Rank Order

Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

**Per Capita Amount:** Total amount for any item or category divided by the estimated

total 1998 population of the jurisdictions reporting that amount.

**Average Amount:** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

### **The “Fine Print”**

There may be questions on the definition or use of a particular term. Because local governments in Georgia are not yet required to conform to a “standard chart of accounts,” these governments may not use the same terminology.

This lack of uniformity can cause problems, but two features in this guide are designed to minimize confusion. First, Appendix B outlines the structure of local finances employed by the Department of Community Affairs. It shows

what items combine or form larger categories or classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

### **Feedback**

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

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### **County Population Group Ranges**

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<b>Group</b>	<b>Population range</b>	<b>Number in group</b>	<b>Number reporting</b>
A	100,000 and Above	11	11
B	50,000 - 99,999	22	22
C	25,000 - 49,999	21	21
D	15,000 - 24,999	42	42
E	10,000 - 14,999	24	24
F	Less than 10,000	46	35
<b>Total</b>	<b>All counties</b>	<b>156 *</b>	<b>155</b>

Population ranges are based upon estimates for 1998 obtained from the Bureau of the Census.

\* The governments of Athens-Clarke County, Augusta-Richmond County and Columbus-Muscogee County are surveyed as consolidated governments and are reported in that section of this report. Because of the limited number of consolidated governments, population groups are not prepared for these governments.

County Group - T  
 Number Reporting = 155  
 Population Range = All counties  
 1998 Estimated Population = 7,169,049

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	28,075,400	605.63
Property Taxes	11,190,497	241.95
Real and personal property taxes	8,845,007	191.24
All other property taxes	2,345,490	50.71
Sales Taxes	7,531,385	164.21
Local option sales taxes	2,597,739	66.88
MARTA tax	122,260,843	183.41
Special purpose sales tax	3,931,675	102.26
Excise and Special Use Taxes	1,327,162	28.69
Alcoholic beverage taxes	236,286	4.89
Insurance premiums taxes	820,053	17.73
Hotel/motel taxes	476,901	5.33
Franchise payments taxes	125,906	2.65
Other excise and special use taxes	282,278	6.57
Licenses, Permits and Fees	785,087	16.67
Intergovernmental Revenues	2,599,836	56.21
State	1,128,337	24.40
State DHR health grants	882,436	19.08
Other local funds	268,919	4.58
Federal funds	568,182	10.23
Service Charge and Other Revenues	4,641,432	100.35
Service charges	1,048,391	22.48
Other revenues	3,633,624	78.56

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	18,452,580	398.96
Administration	4,052,765	79.37
Financial administration	475,961	8.56
Tax commissioner	355,954	7.70
Tax assessor/appraiser	319,226	6.95
General administration	1,531,101	33.10
General government buildings	511,487	10.44
General insurance	594,629	12.52
Legal fees	172,714	3.80
Public Safety and Corrections	5,507,927	119.09
Sheriff's department	1,620,926	35.05
Police department	6,066,539	39.82
Correctional institute	1,385,209	14.37
Jail	1,603,910	32.56
Fire department	1,287,294	28.24
Courts	1,659,574	35.88
Superior court	631,499	13.14
State court	506,540	6.32
Juvenile and magistrate court	374,825	7.98
Probate court	139,520	3.02
Clerk of courts	385,981	7.65
Health and Human Service	3,055,285	66.06
County hospital	3,312,447	60.75
Payments to other hospitals	1,284,564	16.84
Public health	511,284	11.02
Public welfare and social services	497,573	10.72
Ambulance service	592,888	13.48
State DHR health grants	882,436	19.08
Public Works	418,207	9.04
Parking facilities and meters	146,407	0.34
Natural resources	69,746	1.58
Garbage and trash collection	307,308	12.55
Garbage disposal (landfill)	314,105	10.03

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	1,704,423	36.85
Highways and streets	1,637,720	35.41
Drainage	516,947	4.68
Leisure Services	1,041,794	22.52
Parks and recreation	626,267	13.20
Libraries	471,130	10.02
Education (non-school board)	89,624	2.49
Community Development	518,580	11.21
Building inspection and regulation	386,683	6.14
Community development	419,663	7.17
Other General Operating	986,502	19.52

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	17,570,140	379.88
Total Construction	1,624,285	34.93
1 Highways and streets (Const.)	2,618,033	41.43
2 County hospital (Land)	365,298	33.77
3 Garbage disposal - landfill (Const.)	499,962	14.99
4 Jail (Const.)	1,058,008	14.22
5 Highways and streets (Land)	531,855	10.66
6 Parks and recreation (Const.)	837,365	9.19
7 General government building (Const.)	644,935	8.48
8 Natural resources (Const.)	219,511	6.60
9 Police department (Const.)	1,867,130	4.65
10 Parks and recreation (Land)	280,666	3.86
11 Garbage disposal - landfill (Land)	153,707	3.78
12 Libraries (Const.)	588,027	3.01
13 Sheriffs department (Land)	129,227	2.70
14 Fire department (Land)	158,714	2.69
15 Police department (Land)	542,012	2.68

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	13,885,520	106.24	12
General obligation bonds	9,763,360	55.95	9
Other long-term debt	858,310	11.25	31
Lease pool/capital leases	830,440	14.84	75
Short-term debt	4,843,520	71.65	48
Retired During Fiscal Year			
Revenue bonds	1,422,010	14.55	46
General obligation bonds	1,653,830	17.34	44
Other long-term debt	358,790	5.70	63
Lease pool/capital leases	408,130	8.16	108
Short-term debt	3,752,800	66.16	60
Outstanding at End of Year			
Revenue bonds	28,102,240	278.68	47
General obligation bonds	14,885,970	151.75	42
Other long-term debt	2,531,700	39.70	62
Lease pool/capital leases	2,214,190	43.36	106
Short-term debt	2,598,320	61.70	30
Interest Paid on Debt During Year			
Revenue bonds	1,471,330	14.63	47
General obligation bonds	723,390	7.75	47
Other long-term debt	125,710	1.85	59
Lease pool/capital leases	135,760	2.70	105
Short-term debt	117,080	2.01	58

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	2,218,421	22.71	44
Bond funds	7,290,310	56.02	28
All other funds	19,745,739	426.92	155

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	30,415,570	35
2 Highways, streets	G.O.	24,824,480	3
3 Education	G.O.	16,965,000	2
4 Jails	G.O.	16,349,760	10
5 All other	revenue bond	16,298,070	9
6 Multi-purpose	G.O.	11,341,460	10
7 Parks & recreation facilities	revenue bond	10,316,400	4
8 Parks & recreation facilities	G.O.	8,133,100	8
9 Solid waste system	revenue bond	7,966,840	6
10 Public buildings	G.O.	6,435,130	10
11 Water/sewer	G.O.	6,417,390	7
12 All other	G.O.	4,114,690	13

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	11,841,240	45	14,132,590	47
Electric supply	0	0	0	0
Gas supply	543,840	1	296,050	1
Airport	447,740	10	653,390	11
Solid waste system	1,938,200	48	2,005,980	48
Other enterprise funds	660,940	32	1,283,570	33

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	2,349,270	12.9%
Gross salaries and wages	8,607,060	48.7%
Total personnel expenditures	10,975,990	62.1%



**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,195.83	100.0%
1 Real and personal property taxes	191.24	16.0%
2 MARTA sales tax	183.41	15.3%
3 Hospital charges	175.52	14.7%
4 Water and sewer system	120.36	10.1%
5 Special purpose sales tax	102.26	8.6%
6 Local option sales tax	66.88	5.6%
7 Interest earnings on investments	31.96	2.7%
8 Fines, forfeits and court fees	25.32	2.1%
9 State intergovernmental revenues	24.40	2.0%
10 Motor vehicle taxes	23.26	1.9%
11 Solid waste system	20.19	1.7%
12 Gas supply system	20.12	1.7%
13 State DHR health grants	19.08	1.6%
14 Insurance premiums tax	17.73	1.5%
15 Public utilities taxes	14.88	1.2%
16 All additional revenues	13.63	1.1%
17 Landfill fees	13.21	1.1%
18 Federal intergovernmental revenues	10.23	0.9%
19 Business license and occupational taxes	9.28	0.8%
20 Other enterprise funds	9.22	0.8%
21 Ambulance charges	9.06	0.8%
22 Tax collection fees	8.24	0.7%
23 Other service charges	7.13	0.6%
24 Fee collections of county officers	6.90	0.6%
25 Other excise and special use taxes	6.57	0.5%
26 Building permits	6.37	0.5%
27 Garbage and trash collection charges	6.23	0.5%
28 Fire service subscription fees	5.55	0.5%
29 Intangible taxes (regular and recording)	5.42	0.5%
30 Hotel/motel tax	5.33	0.4%
31 FIFA, penalties, interest and cost	4.92	0.4%
32 Alcoholic beverage taxes	4.89	0.4%
33 Other local intergovernmental revenues	4.58	0.4%
34 Special assessments	3.98	0.3%
35 Airport	2.78	0.2%
36 Parks and recreation charges	2.69	0.2%
37 Franchise payments taxes	2.65	0.2%
38 Rents and royalties	2.22	0.2%
39 Receipts from sale of materials	2.07	0.2%
40 Receipts from sale of real property	1.98	0.2%
41 Other licenses, permits and fees	1.24	0.1%
42 Alcoholic beverage licenses	1.15	0.1%
43 Mobile home taxes	1.02	0.1%
44 Parking facilities and meters	0.51	0.0%
45 Railroad equipment tax	0.17	0.0%
46 Cemetery fees	0.00	0.0%
47 Electric supply system	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

Source	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	973.97	100.0%
1 Water and sewer system	151.84	15.6%
2 Debt service costs	140.85	14.5%
3 Construction (non-utility)	70.66	7.3%
4 County or municipal hospital	60.75	6.2%
5 Police department	39.82	4.1%
6 Highways and streets	35.41	3.6%
7 Sheriffs department	35.05	3.6%
8 Purchase of equipment, land	34.93	3.6%
9 General administration	33.10	3.4%
10 Jail	32.56	3.3%
11 Fire department	28.24	2.9%
12 Gas supply system	21.90	2.2%
13 Other expenditures	19.52	2.0%
14 State DHR health grants	19.08	2.0%
15 Other enterprise funds	18.88	1.9%
16 Payments to other hospitals	16.84	1.7%
17 Correctional institute	14.37	1.5%
18 Ambulance service	13.48	1.4%
19 Parks and recreation	13.20	1.4%
20 Superior court	13.14	1.3%
21 Garbage and trash collection	12.55	1.3%
22 General insurance	12.52	1.3%
23 Public health	11.02	1.1%
24 Public welfare and social services	10.72	1.1%
25 General government buildings	10.44	1.1%
26 Garbage and trash disposal (landfill)	10.03	1.0%
27 Libraries	10.02	1.0%
28 Financial administration	8.56	0.9%
29 Juvenile and magistrate court	7.98	0.8%
30 Tax commissioner	7.70	0.8%
31 Clerk of courts	7.65	0.8%
32 Community development	7.17	0.7%
33 Tax assessor/appraiser	6.95	0.7%
34 State court	6.32	0.6%
35 Building inspection and regulation	6.14	0.6%
36 Airport	4.81	0.5%
37 Drainage	4.68	0.5%
38 Solid waste system	3.86	0.4%
39 Legal expenses	3.80	0.4%
40 Probate court	3.02	0.3%
41 Education	2.49	0.3%
42 Natural resources	1.58	0.2%
43 Parking facilities and meters	0.34	0.0%
44 Electric supply system	0.00	0.0%

County Group - A  
 Number Reporting = 11  
 Population Range = 100,000 and Above  
 1998 Estimated Population = 3,476,326

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	239,679,270	740.18
Property Taxes	101,437,858	320.98
Real and personal property taxes	80,913,586	256.03
All other property taxes	20,524,272	64.94
Sales Taxes	63,375,865	188.03
Local option sales taxes	20,582,891	67.09
MARTA tax	122,260,843	183.41
Special purpose sales tax	35,022,389	134.09
Excise and Special Use Taxes	10,087,209	31.92
Alcoholic beverage taxes	1,835,004	5.81
Insurance premiums taxes	5,343,130	16.91
Hotel/motel taxes	2,113,908	6.27
Franchise payments taxes	913,358	3.84
Other excise and special use taxes	1,320,263	10.99
Licenses, Permits and Fees	8,473,286	26.81
Intergovernmental Revenues	16,613,141	52.57
State	6,463,506	20.45
State DHR health grants	5,617,504	17.78
Other local funds	649,114	1.99
Federal funds	4,336,230	12.87
Service Charge and Other Revenues	39,691,911	125.60
Service charges	5,385,519	17.04
Other revenues	34,306,392	108.55

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	144,027,110	455.74
Administration	33,475,887	94.55
Financial administration	3,592,249	11.37
Tax commissioner	2,424,763	7.67
Tax assessor/appraiser	1,901,612	6.02
General administration	12,541,903	39.69
General government buildings	3,926,830	12.43
General insurance	4,544,265	14.38
Legal fees	1,161,622	3.89
Public Safety and Corrections	45,203,008	143.03
Sheriff's department	7,641,714	24.18
Police department	15,061,536	44.86
Correctional institute	2,926,255	8.26
Jail	11,241,028	35.57
Fire department	12,720,255	39.13
Courts	14,052,624	44.47
Superior court	5,546,891	17.55
State court	2,582,900	7.66
Juvenile and magistrate court	3,256,393	10.30
Probate court	622,905	1.97
Clerk of courts	2,278,344	7.21
Health and Human Service	24,823,361	78.55
County hospital	65,227,308	88.22
Payments to other hospitals	5,253,115	21.22
Public health	4,037,789	12.78
Public welfare and social services	5,042,164	15.95
Ambulance service	3,592,168	9.89
State DHR health grants	5,617,504	17.78
Public Works	760,680	2.41
Parking facilities and meters	146,407	0.34
Natural resources	250,405	0.86
Garbage and trash collection	2,124,853	16.23
Garbage disposal (landfill)	391,502	1.22

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	8,588,910	27.18
Highways and streets	7,852,595	24.85
Drainage	2,699,823	5.20
Leisure Services	9,860,420	31.20
Parks and recreation	4,890,556	15.47
Libraries	4,969,864	15.73
Education (non-school board)	351,272	3.36
Community Development	4,423,515	14.00
Building inspection and regulation	2,224,463	6.70
Community development	2,641,404	7.84
Other General Operating	6,400,619	20.25

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	138,409,610	437.96
Total Construction	12,392,077	39.21
1 Highways and streets (Const.)	14,361,017	45.44
2 Highways and streets (Land)	4,061,372	12.85
3 Parks and recreation (Const.)	3,306,747	8.50
4 Parks and recreation (Land)	2,022,745	5.63
5 General government building (Const.)	1,395,896	3.86
6 Police department (Land)	1,107,998	2.84
7 Drainage (Const.)	998,442	2.40
8 Libraries (Const.)	764,911	2.30
9 General government buildings (Land)	631,665	2.00
10 Garbage disposal - landfill (Const.)	222,761	1.87
11 Jail (Const.)	651,563	1.80
12 Fire department (Const.)	770,053	1.79
13 Fire department (Land)	544,085	1.67
14 Garbage and trash collection (Const.)	138,324	1.31
15 Sheriffs department (Land)	354,845	1.12

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	35,927,330	86.61	3
General obligation bonds	24,817,500	38.02	2
Other long-term debt	2,597,300	5.47	3
Lease pool/capital leases	2,500,440	8.96	8
Short-term debt	35,812,500	67.41	4
Retired During Fiscal Year			
Revenue bonds	5,868,650	14.20	7
General obligation bonds	7,443,860	16.03	6
Other long-term debt	2,169,080	5.02	5
Lease pool/capital leases	1,503,700	4.91	9
Short-term debt	35,812,500	67.41	4
Outstanding at End of Year			
Revenue bonds	121,676,960	312.20	8
General obligation bonds	81,832,270	176.20	6
Other long-term debt	11,840,530	27.25	5
Lease pool/capital leases	11,681,280	38.17	9
Short-term debt	41,000,000	72.41	1
Interest Paid on Debt During Year			
Revenue bonds	6,583,570	16.89	8
General obligation bonds	4,614,610	9.94	6
Other long-term debt	508,920	1.34	6
Lease pool/capital leases	849,800	2.78	9
Short-term debt	986,940	1.86	4

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	7,170,770	17.26	7
Bond funds	22,662,887	43.96	5
All other funds	197,427,793	624.71	11

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	126,443,040	6
2 Multi-purpose	G.O.	78,033,630	1
3 All other	revenue bond	68,400,900	2
4 Public buildings	G.O.	50,994,600	1
5 Jails	G.O.	48,354,190	3
6 Short-term, all purposes	short-term	41,000,000	1
7 All other	other long-term	37,475,000	1
8 Highways, streets	G.O.	37,212,630	2
9 Education	G.O.	33,770,000	1
10 Parks & recreation facilities	G.O.	30,133,920	2
11 All other	G.O.	21,789,880	2
12 Solid waste system	revenue bond	17,282,500	2

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	61,458,190	7	68,925,500	7
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	1,144,990	3	1,288,060	3
Solid waste system	7,088,560	8	6,411,940	8
Other enterprise funds	3,199,960	4	5,740,010	4

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	19,810,670	14.3%
Gross salaries and wages	71,558,700	51.7%
Total personnel expenditures	92,253,180	66.7%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,153.64	100.0%
1 Real and personal property taxes	256.03	22.2%
2 MARTA sales tax	183.41	15.9%
3 Water and sewer system	149.79	13.0%
4 Special purpose sales tax	134.09	11.6%
5 Local option sales tax	67.09	5.8%
6 Interest earnings on investments	55.34	4.8%
7 Motor vehicle taxes	31.30	2.7%
8 Fines, forfeits and court fees	24.69	2.1%
9 All additional revenues	22.18	1.9%
10 State intergovernmental revenues	20.45	1.8%
11 Solid waste system	18.41	1.6%
12 State DHR health grants	17.78	1.5%
13 Insurance premiums tax	16.91	1.5%
14 Business license and occupational taxes	16.37	1.4%
15 Federal intergovernmental revenues	12.87	1.1%
16 Public utilities taxes	12.07	1.0%
17 Other excise and special use taxes	10.99	1.0%
18 Tax collection fees	9.11	0.8%
19 Other enterprise funds	8.71	0.8%
20 Building permits	7.62	0.7%
21 Intangible taxes (regular and recording)	7.51	0.7%
22 Other service charges	6.60	0.6%
23 Hotel/motel tax	6.27	0.5%
24 FIFA, penalties, interest and cost	6.12	0.5%
25 Alcoholic beverage taxes	5.81	0.5%
26 Ambulance charges	5.12	0.4%
27 Fee collections of county officers	5.08	0.4%
28 Fire service subscription fees	4.38	0.4%
29 Landfill fees	4.14	0.4%
30 Special assessments	4.11	0.4%
31 Franchise payments taxes	3.84	0.3%
32 Garbage and trash collection charges	3.09	0.3%
33 Parks and recreation charges	2.70	0.2%
34 Airport	2.59	0.2%
35 Rents and royalties	2.24	0.2%
36 Other local intergovernmental revenues	1.99	0.2%
37 Receipts from sale of materials	1.81	0.2%
38 Alcoholic beverage licenses	1.70	0.1%
39 Other licenses, permits and fees	1.58	0.1%
40 Receipts from sale of real property	0.74	0.1%
41 Parking facilities and meters	0.55	0.0%
42 Mobile home taxes	0.39	0.0%
43 Railroad equipment tax	0.07	0.0%
44 Cemetery fees	0.00	0.0%
45 Electric supply system	0.00	0.0%
46 Gas supply system	0.00	0.0%
47 Hospital charges	0.00	0.0%



**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,050.96	100.0%
1 Water and sewer system	191.99	18.3%
2 Debt service costs	140.38	13.4%
3 County or municipal hospital	88.22	8.4%
4 Construction (non-utility)	74.31	7.1%
5 Police department	44.86	4.3%
6 General administration	39.69	3.8%
7 Purchase of equipment, land	39.21	3.7%
8 Fire department	39.13	3.7%
9 Jail	35.57	3.4%
10 Highways and streets	24.85	2.4%
11 Sheriffs department	24.18	2.3%
12 Payments to other hospitals	21.22	2.0%
13 Other expenditures	20.25	1.9%
14 Other enterprise funds	19.52	1.9%
15 State DHR health grants	17.78	1.7%
16 Superior court	17.55	1.7%
17 Garbage and trash collection	16.23	1.5%
18 Public welfare and social services	15.95	1.5%
19 Libraries	15.73	1.5%
20 Parks and recreation	15.47	1.5%
21 General insurance	14.38	1.4%
22 Public health	12.78	1.2%
23 General government buildings	12.43	1.2%
24 Financial administration	11.37	1.1%
25 Juvenile and magistrate court	10.30	1.0%
26 Ambulance service	9.89	0.9%
27 Correctional institute	8.26	0.8%
28 Community development	7.84	0.7%
29 Tax commissioner	7.67	0.7%
30 State court	7.66	0.7%
31 Clerk of courts	7.21	0.7%
32 Building inspection and regulation	6.70	0.6%
33 Tax assessor/appraiser	6.02	0.6%
34 Solid waste system	5.63	0.5%
35 Drainage	5.20	0.5%
36 Airport	3.89	0.4%
37 Legal expenses	3.89	0.4%
38 Education	3.36	0.3%
39 Probate court	1.97	0.2%
40 Garbage and trash disposal (landfill)	1.22	0.1%
41 Natural resources	0.86	0.1%
42 Parking facilities and meters	0.34	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%

County Group - B  
 Number Reporting = 22  
 Population Range = 50,000 - 99,999  
 1998 Estimated Population = 1,604,747

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	36,562,950	501.25
Property Taxes	11,666,456	159.94
Real and personal property taxes	9,123,336	125.07
All other property taxes	2,543,120	34.86
Sales Taxes	12,290,559	168.50
Local option sales taxes	5,898,198	79.39
MARTA tax	0	0.00
Special purpose sales tax	7,258,492	98.08
Excise and Special Use Taxes	2,009,750	27.55
Alcoholic beverage taxes	331,866	4.55
Insurance premiums taxes	1,297,653	17.79
Hotel/motel taxes	308,387	4.23
Franchise payments taxes	174,383	2.37
Other excise and special use taxes	125,809	1.39
Licenses, Permits and Fees	748,773	10.27
Intergovernmental Revenues	4,464,131	61.20
State	1,925,808	26.40
State DHR health grants	1,846,786	25.32
Other local funds	546,543	7.47
Federal funds	237,942	3.36
Service Charge and Other Revenues	5,383,278	73.80
Service charges	1,751,858	23.94
Other revenues	3,790,680	51.97

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	25,367,970	347.78
Administration	4,580,005	62.11
Financial administration	406,368	5.31
Tax commissioner	526,794	7.22
Tax assessor/appraiser	520,490	7.24
General administration	2,049,380	28.10
General government buildings	568,836	7.80
General insurance	403,864	5.81
Legal fees	339,626	4.75
Public Safety and Corrections	8,465,574	116.06
Sheriff's department	3,594,995	49.28
Police department	1,696,771	21.89
Correctional institute	1,369,375	18.62
Jail	2,472,229	33.85
Fire department	2,013,926	27.94
Courts	2,059,267	28.23
Superior court	639,733	8.77
State court	294,873	4.04
Juvenile and magistrate court	520,534	7.14
Probate court	191,069	2.62
Clerk of courts	533,688	7.32
Health and Human Service	3,822,066	52.40
County hospital	762,545	10.42
Payments to other hospitals	1,108,404	13.13
Public health	873,523	11.98
Public welfare and social services	352,251	4.83
Ambulance service	748,143	9.73
State DHR health grants	1,846,786	25.32
Public Works	608,868	8.35
Parking facilities and meters	0	0.00
Natural resources	88,005	1.21
Garbage and trash collection	672,215	9.29
Garbage disposal (landfill)	633,475	9.28

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	2,545,319	34.89
Highways and streets	2,475,069	33.93
Drainage	257,583	3.49
Leisure Services	1,250,434	17.14
Parks and recreation	923,028	12.96
Libraries	411,317	5.64
Education (non-school board)	193,758	3.16
Community Development	765,311	10.49
Building inspection and regulation	477,639	6.62
Community development	431,205	5.75
Other General Operating	1,404,397	18.89

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	23,521,180	322.46
Total Construction	2,299,532	31.53
1 Police department (Const.)	3,893,011	51.05
2 Highways and streets (Const.)	3,004,755	40.22
3 Jail (Const.)	3,065,903	39.03
4 Superior court (Const.)	1,723,622	18.08
5 General government building (Const.)	1,181,883	15.81
6 Garbage disposal - landfill (Const.)	877,174	12.23
7 Garbage disposal - landfill (Land)	686,146	11.10
8 Parks and recreation (Const.)	834,952	10.68
9 Highways and streets (Land)	749,209	10.27
10 Natural resources (Const.)	672,479	9.85
11 Sheriffs department (Const.)	295,093	4.69
12 Libraries (Const.)	385,431	4.41
13 Sheriffs department (Land)	284,955	3.94
14 Fire department (Land)	278,056	3.93
15 Drainage (Const.)	225,701	2.95

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	9,884,030	142.06	2
General obligation bonds	9,801,670	155.63	3
Other long-term debt	1,204,330	16.00	8
Lease pool/capital leases	1,264,210	17.31	12
Short-term debt	9,433,810	130.59	5
Retired During Fiscal Year			
Revenue bonds	1,487,420	20.05	13
General obligation bonds	1,277,100	17.29	12
Other long-term debt	395,590	5.43	14
Lease pool/capital leases	803,290	11.16	16
Short-term debt	6,262,010	89.38	6
Outstanding at End of Year			
Revenue bonds	20,124,830	269.79	13
General obligation bonds	7,466,670	106.92	12
Other long-term debt	4,540,190	62.29	14
Lease pool/capital leases	4,529,420	62.73	16
Short-term debt	4,487,920	73.17	4
Interest Paid on Debt During Year			
Revenue bonds	1,046,420	14.03	13
General obligation bonds	244,160	3.41	15
Other long-term debt	207,990	2.85	14
Lease pool/capital leases	216,170	3.03	15
Short-term debt	178,460	2.55	6

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	2,588,419	33.76	11
Bond funds	6,877,766	92.26	10
All other funds	20,306,872	278.39	22

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	21,725,650	11
2 Water/sewer	G.O.	11,683,330	3
3 Jails	other long-term	11,045,000	1
4 Multi-purpose	G.O.	7,465,000	3
5 Public buildings	lease pool	6,678,890	7
6 Law enforcement	G.O.	6,000,000	1
7 Solid waste system	revenue bond	4,507,500	2
8 Short-term, all purposes	short-term	4,487,920	4
9 Jails	G.O.	4,246,670	3
10 Water/sewer	other long-term	4,079,620	11
11 Industrial revenue bonds	revenue bond	3,958,520	3
12 Parks & recreation facilities	G.O.	3,805,000	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	6,314,640	14	6,156,240	14
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	333,280	2	319,190	2
Solid waste system	1,406,160	10	1,277,110	10
Other enterprise funds	543,830	4	957,120	4

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	2,986,370	12.7%
Gross salaries and wages	11,268,060	47.9%
Total personnel expenditures	14,319,980	60.9%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	673.26	100.0%
1 Real and personal property taxes	125.07	18.6%
2 Special purpose sales tax	98.08	14.6%
3 Water and sewer system	84.16	12.5%
4 Local option sales tax	79.39	11.8%
5 State intergovernmental revenues	26.40	3.9%
6 Fines, forfeits and court fees	25.50	3.8%
7 State DHR health grants	25.32	3.8%
8 Insurance premiums tax	17.79	2.6%
9 Solid waste system	17.42	2.6%
10 Landfill fees	16.75	2.5%
11 Motor vehicle taxes	13.12	1.9%
12 Interest earnings on investments	12.80	1.9%
13 Public utilities taxes	12.35	1.8%
14 Fire service subscription fees	8.74	1.3%
15 Garbage and trash collection charges	8.72	1.3%
16 Ambulance charges	8.67	1.3%
17 Other service charges	7.70	1.1%
18 Other local intergovernmental revenues	7.47	1.1%
19 Tax collection fees	7.42	1.1%
20 Fee collections of county officers	7.17	1.1%
21 Other enterprise funds	6.81	1.0%
22 Building permits	6.56	1.0%
23 Alcoholic beverage taxes	4.55	0.7%
24 All additional revenues	4.29	0.6%
25 Hotel/motel tax	4.23	0.6%
26 Intangible taxes (regular and recording)	4.18	0.6%
27 Airport	3.92	0.6%
28 FIFA, penalties, interest and cost	3.91	0.6%
29 Special assessments	3.75	0.6%
30 Federal intergovernmental revenues	3.36	0.5%
31 Business license and occupational taxes	2.97	0.4%
32 Franchise payments taxes	2.37	0.4%
33 Parks and recreation charges	2.30	0.3%
34 Receipts from sale of real property	2.30	0.3%
35 Rents and royalties	1.80	0.3%
36 Receipts from sale of materials	1.58	0.2%
37 Other excise and special use taxes	1.39	0.2%
38 Mobile home taxes	1.11	0.2%
39 Other licenses, permits and fees	0.93	0.1%
40 Alcoholic beverage licenses	0.66	0.1%
41 Parking facilities and meters	0.17	0.0%
42 Railroad equipment tax	0.08	0.0%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	819.12	100.0%
1 Debt service costs	169.17	20.7%
2 Water and sewer system	87.91	10.7%
3 Construction (non-utility)	75.57	9.2%
4 Sheriffs department	49.28	6.0%
5 Highways and streets	33.93	4.1%
6 Jail	33.85	4.1%
7 Purchase of equipment, land	31.53	3.8%
8 General administration	28.10	3.4%
9 Fire department	27.94	3.4%
10 State DHR health grants	25.32	3.1%
11 Police department	21.89	2.7%
12 Other expenditures	18.89	2.3%
13 Correctional institute	18.62	2.3%
14 Other enterprise funds	14.97	1.8%
15 Payments to other hospitals	13.13	1.6%
16 Parks and recreation	12.96	1.6%
17 Public health	11.98	1.5%
18 County or municipal hospital	10.42	1.3%
19 Ambulance service	9.73	1.2%
20 Garbage and trash collection	9.29	1.1%
21 Garbage and trash disposal (landfill)	9.28	1.1%
22 Superior court	8.77	1.1%
23 General government buildings	7.80	1.0%
24 Clerk of courts	7.32	0.9%
25 Tax assessor/appraiser	7.24	0.9%
26 Tax commissioner	7.22	0.9%
27 Juvenile and magistrate court	7.14	0.9%
28 Building inspection and regulation	6.62	0.8%
29 General insurance	5.81	0.7%
30 Community development	5.75	0.7%
31 Libraries	5.64	0.7%
32 Airport	5.63	0.7%
33 Financial administration	5.31	0.6%
34 Public welfare and social services	4.83	0.6%
35 Legal expenses	4.75	0.6%
36 State court	4.04	0.5%
37 Drainage	3.49	0.4%
38 Education	3.16	0.4%
39 Probate court	2.62	0.3%
40 Natural resources	1.21	0.1%
41 Solid waste system	1.01	0.1%
42 Electric supply system	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Parking facilities and meters	0.00	0.0%



County Group - C  
 Number Reporting = 21  
 Population Range = 25,000 - 49,999  
 1998 Estimated Population = 741,115

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	15,542,770	440.42
Property Taxes	5,358,636	151.84
Real and personal property taxes	4,323,789	122.52
All other property taxes	1,034,847	29.32
Sales Taxes	4,422,179	125.31
Local option sales taxes	2,247,005	63.36
MARTA tax	0	0.00
Special purpose sales tax	2,662,536	75.76
Excise and Special Use Taxes	742,318	21.03
Alcoholic beverage taxes	90,370	2.58
Insurance premiums taxes	615,115	17.43
Hotel/motel taxes	25,836	0.70
Franchise payments taxes	47,986	1.32
Other excise and special use taxes	0	0.00
Licenses, Permits and Fees	152,665	4.33
Intergovernmental Revenues	2,330,940	66.05
State	945,639	26.80
State DHR health grants	931,083	26.38
Other local funds	220,432	6.32
Federal funds	334,399	9.37
Service Charge and Other Revenues	2,536,035	71.86
Service charges	1,010,291	28.12
Other revenues	1,621,962	45.96

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	11,251,670	318.82
Administration	2,536,217	64.89
Financial administration	133,552	3.89
Tax commissioner	246,399	6.98
Tax assessor/appraiser	254,792	7.22
General administration	924,244	26.19
General government buildings	316,562	8.97
General insurance	423,772	12.39
Legal fees	113,038	3.29
Public Safety and Corrections	2,996,314	84.90
Sheriff's department	1,212,716	34.36
Police department	338,204	10.45
Correctional institute	1,117,089	31.09
Jail	1,099,979	30.81
Fire department	386,941	11.04
Courts	902,697	25.58
Superior court	288,133	8.05
State court	131,034	3.81
Juvenile and magistrate court	181,885	5.15
Probate court	114,050	3.23
Clerk of courts	277,680	7.78
Health and Human Service	1,827,584	51.79
County hospital	154,757	4.56
Payments to other hospitals	120,663	3.61
Public health	249,589	6.97
Public welfare and social services	167,552	4.75
Ambulance service	529,838	15.02
State DHR health grants	931,083	26.38
Public Works	488,613	13.85
Parking facilities and meters	0	0.00
Natural resources	64,592	1.83
Garbage and trash collection	304,792	8.32
Garbage disposal (landfill)	455,471	13.23

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	1,576,598	44.67
Highways and streets	1,563,037	44.29
Drainage	94,929	2.54
Leisure Services	469,442	13.30
Parks and recreation	381,824	11.03
Libraries	144,645	4.10
Education (non-school board)	31,569	0.94
Community Development	188,079	5.33
Building inspection and regulation	116,848	3.31
Community development	148,579	4.25
Other General Operating	530,008	15.04

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	10,320,580	292.44
Total Construction	861,793	24.42
1 Garbage disposal - landfill (Const.	1,286,025	40.53
2 Highways and streets (Const.)	1,176,040	33.07
3 Libraries (Const.)	866,827	24.51
4 General government building (Const.	616,139	18.08
5 Parks and recreation (Const.)	423,547	12.38
6 Jail (Const.)	329,947	9.41
7 Natural resources (Const.)	174,930	5.10
8 Sheriffs department (Land)	140,318	3.98
9 Highways and streets (Land)	129,842	3.68
10 Fire department (Land)	128,475	3.45
11 Parks and recreation (Land)	80,276	2.20
12 General government buildings (Land)	69,945	1.86
13 Jail (Land)	65,734	1.78
14 Drainage (Land)	44,555	1.65
15 Fire department (Const.)	52,372	1.42

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	14,237,670	357.69	2
General obligation bonds	4,235,000	145.04	2
Other long-term debt	348,730	11.06	2
Lease pool/capital leases	1,038,710	29.86	13
Short-term debt	2,475,630	69.04	10
Retired During Fiscal Year			
Revenue bonds	207,700	5.50	9
General obligation bonds	821,030	24.40	7
Other long-term debt	65,970	1.91	7
Lease pool/capital leases	444,460	13.05	16
Short-term debt	2,509,120	68.30	10
Outstanding at End of Year			
Revenue bonds	4,610,000	122.13	10
General obligation bonds	1,688,200	50.18	7
Other long-term debt	834,510	23.80	6
Lease pool/capital leases	1,080,190	31.19	17
Short-term debt	2,330,630	59.74	5
Interest Paid on Debt During Year			
Revenue bonds	102,160	2.71	9
General obligation bonds	75,800	2.25	7
Other long-term debt	28,290	0.81	6
Lease pool/capital leases	61,170	1.79	15
Short-term debt	107,760	2.99	9

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	1,188,588	34.39	8
Bond funds	3,309,342	82.53	4
All other funds	6,134,387	173.82	21

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Public buildings	G.O.	5,355,000	1
2 Water/sewer	revenue bond	5,106,160	7
3 Airport	revenue bond	3,200,000	1
4 Solid waste system	revenue bond	2,991,010	1
5 Short-term, all purposes	short-term	2,330,630	5
6 Multi-purpose	G.O.	2,010,000	1
7 Public buildings	lease pool	1,723,600	4
8 Solid waste system	G.O.	1,670,000	1
9 All other	revenue bond	1,388,610	3
10 Jails	lease pool	1,335,670	2
11 All other	G.O.	831,250	2
12 Water/sewer	other long-term	703,990	4

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	737,090	7	777,990	7
Electric supply	0	0	0	0
Gas supply	543,840	1	296,050	1
Airport	153,880	2	463,790	2
Solid waste system	1,364,670	11	1,484,160	11
Other enterprise funds	349,640	7	357,200	7

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	1,247,400	10.4%
Gross salaries and wages	4,718,080	45.7%
Total personnel expenditures	5,934,410	57.5%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	595.55	100.0%
1 Real and personal property taxes	122.52	20.6%
2 Special purpose sales tax	75.76	12.7%
3 Local option sales tax	63.36	10.6%
4 Solid waste system	36.93	6.2%
5 State intergovernmental revenues	26.80	4.5%
6 State DHR health grants	26.38	4.4%
7 Fines, forfeits and court fees	24.56	4.1%
8 Water and sewer system	20.97	3.5%
9 Gas supply system	20.12	3.4%
10 Insurance premiums tax	17.43	2.9%
11 Landfill fees	17.08	2.9%
12 Motor vehicle taxes	15.92	2.7%
13 Ambulance charges	14.57	2.4%
14 Other enterprise funds	10.07	1.7%
15 Federal intergovernmental revenues	9.37	1.6%
16 Other service charges	9.31	1.6%
17 Garbage and trash collection charges	7.76	1.3%
18 Fee collections of county officers	7.31	1.2%
19 Interest earnings on investments	6.96	1.2%
20 Tax collection fees	6.89	1.2%
21 Public utilities taxes	6.70	1.1%
22 Other local intergovernmental revenues	6.32	1.1%
23 All additional revenues	5.62	0.9%
24 Fire service subscription fees	5.43	0.9%
25 Airport	4.06	0.7%
26 Receipts from sale of real property	3.16	0.5%
27 Building permits	3.00	0.5%
28 FIFA, penalties, interest and cost	2.80	0.5%
29 Alcoholic beverage taxes	2.58	0.4%
30 Parks and recreation charges	2.58	0.4%
31 Intangible taxes (regular and recording)	2.50	0.4%
32 Rents and royalties	2.29	0.4%
33 Mobile home taxes	2.03	0.3%
34 Receipts from sale of materials	1.82	0.3%
35 Franchise payments taxes	1.32	0.2%
36 Business license and occupational taxes	1.30	0.2%
37 Hotel/motel tax	0.70	0.1%
38 Other licenses, permits and fees	0.52	0.1%
39 Alcoholic beverage licenses	0.40	0.1%
40 Railroad equipment tax	0.29	0.0%
41 Special assessments	0.06	0.0%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 MARTA sales tax	0.00	0.0%
46 Other excise and special use taxes	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	667.77	100.0%
1 Debt service costs	123.70	18.5%
2 Construction (non-utility)	55.25	8.3%
3 Highways and streets	44.29	6.6%
4 Sheriffs department	34.36	5.1%
5 Correctional institute	31.09	4.7%
6 Jail	30.81	4.6%
7 State DHR health grants	26.38	4.0%
8 General administration	26.19	3.9%
9 Water and sewer system	25.29	3.8%
10 Purchase of equipment, land	24.42	3.7%
11 Gas supply system	21.90	3.3%
12 Airport	18.38	2.8%
13 Other expenditures	15.04	2.3%
14 Ambulance service	15.02	2.2%
15 Garbage and trash disposal (landfill)	13.23	2.0%
16 General insurance	12.39	1.9%
17 Other enterprise funds	11.76	1.8%
18 Fire department	11.04	1.7%
19 Parks and recreation	11.03	1.7%
20 Police department	10.45	1.6%
21 General government buildings	8.97	1.3%
22 Garbage and trash collection	8.32	1.2%
23 Superior court	8.05	1.2%
24 Clerk of courts	7.78	1.2%
25 Tax assessor/appraiser	7.22	1.1%
26 Tax commissioner	6.98	1.0%
27 Public health	6.97	1.0%
28 Juvenile and magistrate court	5.15	0.8%
29 Public welfare and social services	4.75	0.7%
30 County or municipal hospital	4.56	0.7%
31 Community development	4.25	0.6%
32 Libraries	4.10	0.6%
33 Financial administration	3.89	0.6%
34 State court	3.81	0.6%
35 Payments to other hospitals	3.61	0.5%
36 Building inspection and regulation	3.31	0.5%
37 Legal expenses	3.29	0.5%
38 Probate court	3.23	0.5%
39 Drainage	2.54	0.4%
40 Solid waste system	2.20	0.3%
41 Natural resources	1.83	0.3%
42 Education	0.94	0.1%
43 Electric supply system	0.00	0.0%
44 Parking facilities and meters	0.00	0.0%

County Group - D  
 Number Reporting = 42  
 Population Range = 15,000 - 24,999  
 1998 Estimated Population = 830,284

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	8,933,290	451.89
Property Taxes	3,540,658	179.10
Real and personal property taxes	2,587,624	130.90
All other property taxes	953,034	48.21
Sales Taxes	2,444,301	123.65
Local option sales taxes	1,122,315	57.09
MARTA tax	0	0.00
Special purpose sales tax	1,481,232	75.06
Excise and Special Use Taxes	517,616	26.18
Alcoholic beverage taxes	76,484	3.83
Insurance premiums taxes	398,927	20.18
Hotel/motel taxes	47,968	2.48
Franchise payments taxes	28,590	1.46
Other excise and special use taxes	108,000	5.15
Licenses, Permits and Fees	107,759	5.45
Intergovernmental Revenues	895,553	45.30
State	491,111	24.84
State DHR health grants	188,609	9.54
Other local funds	127,898	6.44
Federal funds	206,739	10.43
Service Charge and Other Revenues	1,427,405	72.21
Service charges	467,241	23.64
Other revenues	960,164	48.57



**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	6,534,480	330.55
Administration	1,418,015	62.37
Financial administration	67,133	3.52
Tax commissioner	151,496	7.66
Tax assessor/appraiser	162,223	8.21
General administration	481,609	24.36
General government buildings	166,749	8.43
General insurance	258,414	13.23
Legal fees	49,344	2.50
Public Safety and Corrections	1,578,292	79.84
Sheriff's department	882,568	44.64
Police department	49,485	2.54
Correctional institute	674,776	33.05
Jail	464,165	23.72
Fire department	244,363	12.46
Courts	511,952	25.90
Superior court	177,558	8.98
State court	58,160	2.96
Juvenile and magistrate court	81,859	4.12
Probate court	95,408	4.83
Clerk of courts	163,449	8.34
Health and Human Service	886,185	44.83
County hospital	359,689	20.00
Payments to other hospitals	162,572	7.61
Public health	132,156	6.69
Public welfare and social services	127,800	6.46
Ambulance service	463,046	23.14
State DHR health grants	188,609	9.54
Public Works	412,830	20.88
Parking facilities and meters	0	0.00
Natural resources	53,861	2.75
Garbage and trash collection	289,410	14.11
Garbage disposal (landfill)	316,798	15.80

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	1,109,647	56.13
Highways and streets	1,103,175	55.80
Drainage	90,601	4.63
Leisure Services	239,670	12.12
Parks and recreation	170,260	8.61
Libraries	69,410	3.51
Education (non-school board)	25,061	1.18
Community Development	186,268	9.42
Building inspection and regulation	109,711	5.44
Community development	182,756	9.37
Other General Operating	405,038	20.22

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	6,345,880	321.01
Total Construction	658,978	33.33
1 Highways and streets (Const.)	625,730	32.10
2 Jail (Const.)	590,227	29.43
3 General government building (Const.)	371,878	18.88
4 Garbage disposal - landfill (Const.)	350,356	18.36
5 Highways and streets (Land)	174,237	8.85
6 Drainage (Const.)	111,669	7.42
7 Parks and recreation (Const.)	156,569	7.41
8 Jail (Land)	143,959	7.19
9 Garbage disposal - landfill (Land)	130,483	6.55
10 Fire department (Const.)	102,365	5.02
11 Sheriffs department (Land)	85,394	4.32
12 Fire department (Land)	83,384	4.23
13 Garbage and trash collection (Land)	33,646	1.73
14 General government buildings (Land)	28,369	1.45
15 Police department (Land)	29,676	1.41

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	2,120,160	100.77	5
General obligation bonds	0	0.00	0
Other long-term debt	805,420	37.07	9
Lease pool/capital leases	359,330	18.23	22
Short-term debt	808,560	39.59	13
Retired During Fiscal Year			
Revenue bonds	237,170	11.49	12
General obligation bonds	463,480	22.29	9
Other long-term debt	214,780	10.70	19
Lease pool/capital leases	254,570	12.93	31
Short-term debt	843,310	41.98	14
Outstanding at End of Year			
Revenue bonds	3,044,520	150.41	11
General obligation bonds	2,542,880	118.89	8
Other long-term debt	1,018,960	49.51	19
Lease pool/capital leases	811,280	41.03	30
Short-term debt	460,690	22.07	7
Interest Paid on Debt During Year			
Revenue bonds	129,390	6.27	12
General obligation bonds	132,680	6.38	9
Other long-term debt	44,260	2.20	19
Lease pool/capital leases	48,570	2.45	30
Short-term debt	28,400	1.42	15

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	612,070	30.22	9
Bond funds	804,806	36.93	6
All other funds	4,753,310	240.45	42

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	3,654,950	7
2 Jails	other long-term	2,581,250	2
3 Water/sewer	G.O.	2,288,920	3
4 Jails	G.O.	2,265,000	2
5 All other	revenue bond	1,895,000	2
6 Jails	lease pool	1,848,400	4
7 Multi-purpose	G.O.	1,670,000	2
8 Industrial revenue bonds	revenue bond	1,442,500	2
9 Public buildings	other long-term	1,372,740	1
10 Solid waste system	G.O.	1,280,000	1
11 Solid waste system	revenue bond	1,230,000	1
12 Public buildings	lease pool	1,198,120	5

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	713,780	9	1,795,140	11
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	10,850	1	6,890	2
Solid waste system	485,580	13	565,310	13
Other enterprise funds	263,040	9	488,290	10

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	649,580	10.0%
Gross salaries and wages	2,800,750	43.1%
Total personnel expenditures	3,461,760	53.3%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	651.07	100.0%
1 Real and personal property taxes	130.90	20.1%
2 Special purpose sales tax	75.06	11.5%
3 Public utilities taxes	73.55	11.3%
4 Local option sales tax	57.09	8.8%
5 Water and sewer system	34.50	5.3%
6 Fines, forfeits and court fees	26.07	4.0%
7 Solid waste system	25.31	3.9%
8 State intergovernmental revenues	24.84	3.8%
9 Insurance premiums tax	20.18	3.1%
10 Motor vehicle taxes	17.66	2.7%
11 Ambulance charges	13.33	2.0%
12 Garbage and trash collection charges	12.63	1.9%
13 Other enterprise funds	12.61	1.9%
14 Federal intergovernmental revenues	10.43	1.6%
15 Fee collections of county officers	10.31	1.6%
16 State DHR health grants	9.54	1.5%
17 Special assessments	7.98	1.2%
18 Interest earnings on investments	7.52	1.2%
19 Tax collection fees	7.52	1.2%
20 Other service charges	7.32	1.1%
21 Landfill fees	7.27	1.1%
22 Hospital charges	6.58	1.0%
23 Other local intergovernmental revenues	6.44	1.0%
24 All additional revenues	5.31	0.8%
25 Other excise and special use taxes	5.15	0.8%
26 Building permits	4.04	0.6%
27 Receipts from sale of materials	3.90	0.6%
28 FIFA, penalties, interest and cost	3.84	0.6%
29 Alcoholic beverage taxes	3.83	0.6%
30 Parks and recreation charges	3.30	0.5%
31 Intangible taxes (regular and recording)	3.05	0.5%
32 Hotel/motel tax	2.48	0.4%
33 Rents and royalties	2.46	0.4%
34 Mobile home taxes	1.93	0.3%
35 Business license and occupational taxes	1.80	0.3%
36 Receipts from sale of real property	1.74	0.3%
37 Franchise payments taxes	1.46	0.2%
38 Other licenses, permits and fees	0.81	0.1%
39 Airport	0.57	0.1%
40 Alcoholic beverage licenses	0.51	0.1%
41 Railroad equipment tax	0.25	0.0%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Fire service subscription fees	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	758.34	100.0%
1 Debt service costs	118.12	15.6%
2 Water and sewer system	95.07	12.5%
3 Highways and streets	55.80	7.4%
4 Construction (non-utility)	55.48	7.3%
5 Sheriffs department	44.64	5.9%
6 Purchase of equipment, land	33.33	4.4%
7 Correctional institute	33.05	4.4%
8 Other enterprise funds	26.18	3.5%
9 General administration	24.36	3.2%
10 Jail	23.72	3.1%
11 Ambulance service	23.14	3.1%
12 Other expenditures	20.22	2.7%
13 County or municipal hospital	20.00	2.6%
14 Garbage and trash disposal (landfill)	15.80	2.1%
15 Garbage and trash collection	14.11	1.9%
16 General insurance	13.23	1.7%
17 Fire department	12.46	1.6%
18 State DHR health grants	9.54	1.3%
19 Community development	9.37	1.2%
20 Superior court	8.98	1.2%
21 Parks and recreation	8.61	1.1%
22 General government buildings	8.43	1.1%
23 Clerk of courts	8.34	1.1%
24 Tax assessor/appraiser	8.21	1.1%
25 Tax commissioner	7.66	1.0%
26 Payments to other hospitals	7.61	1.0%
27 Public health	6.69	0.9%
28 Public welfare and social services	6.46	0.9%
29 Building inspection and regulation	5.44	0.7%
30 Probate court	4.83	0.6%
31 Drainage	4.63	0.6%
32 Juvenile and magistrate court	4.12	0.5%
33 Financial administration	3.52	0.5%
34 Libraries	3.51	0.5%
35 State court	2.96	0.4%
36 Natural resources	2.75	0.4%
37 Police department	2.54	0.3%
38 Legal expenses	2.50	0.3%
39 Education	1.18	0.2%
40 Solid waste system	1.17	0.2%
41 Airport	0.58	0.1%
42 Electric supply system	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Parking facilities and meters	0.00	0.0%

County Group - E  
 Number Reporting = 24  
 Population Range = 10,000 - 14,999  
 1998 Estimated Population = 286,775

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	6,077,730	508.64
Property Taxes	2,310,580	193.37
Real and personal property taxes	1,829,695	153.13
All other property taxes	480,885	40.24
Sales Taxes	1,639,139	137.18
Local option sales taxes	692,556	58.27
MARTA tax	0	0.00
Special purpose sales tax	975,440	81.63
Excise and Special Use Taxes	315,412	26.40
Alcoholic beverage taxes	51,558	4.31
Insurance premiums taxes	236,686	19.81
Hotel/motel taxes	73,755	5.94
Franchise payments taxes	10,923	0.93
Other excise and special use taxes	4,691	0.35
Licenses, Permits and Fees	56,563	4.73
Intergovernmental Revenues	721,245	60.36
State	433,727	36.30
State DHR health grants	128,628	10.76
Other local funds	132,880	11.20
Federal funds	97,651	8.10
Service Charge and Other Revenues	1,034,792	86.60
Service charges	391,964	32.89
Other revenues	659,160	55.16

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	4,700,540	393.38
Administration	1,026,997	74.64
Financial administration	84,598	7.06
Tax commissioner	114,291	9.56
Tax assessor/appraiser	117,387	9.82
General administration	278,459	23.30
General government buildings	125,901	10.57
General insurance	185,349	15.45
Legal fees	43,995	3.67
Public Safety and Corrections	1,041,339	87.15
Sheriff's department	645,887	54.05
Police department	8,681	0.86
Correctional institute	735,179	57.49
Jail	254,419	20.96
Fire department	116,043	9.70
Courts	371,114	31.06
Superior court	128,119	10.67
State court	60,433	4.99
Juvenile and magistrate court	58,566	4.90
Probate court	80,819	6.76
Clerk of courts	121,715	10.08
Health and Human Service	712,431	59.62
County hospital	257,650	22.71
Payments to other hospitals	402,251	31.42
Public health	92,934	7.78
Public welfare and social services	98,392	8.23
Ambulance service	329,754	27.62
State DHR health grants	128,628	10.76
Public Works	355,962	29.79
Parking facilities and meters	0	0.00
Natural resources	52,840	4.48
Garbage and trash collection	193,162	16.29
Garbage disposal (landfill)	269,238	22.92



**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	858,296	71.83
Highways and streets	856,826	71.71
Drainage	35,273	3.40
Leisure Services	135,615	11.35
Parks and recreation	100,597	8.42
Libraries	35,018	2.93
Education (non-school board)	22,961	2.00
Community Development	85,097	7.12
Building inspection and regulation	49,729	4.15
Community development	86,426	7.17
Other General Operating	269,293	22.46

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	4,571,910	382.62
Total Construction	479,439	40.12
1 Jail (Const.)	1,532,525	134.28
2 General government building (Const.)	561,131	47.45
3 County hospital (Land)	345,795	29.66
4 Highways and streets (Const.)	286,936	23.48
5 Garbage disposal - landfill (Const.)	111,667	10.85
6 Parks and recreation (Const.)	109,572	10.75
7 Highways and streets (Land)	113,982	9.49
8 General government buildings (Land)	85,621	7.13
9 Sheriffs department (Land)	64,342	5.36
10 Fire department (Land)	55,524	4.58
11 Fire department (Const.)	35,242	3.52
12 Garbage and trash collection (Land)	36,747	3.12
13 Drainage (Const.)	22,800	2.24
14 Garbage disposal - landfill (Land)	24,611	2.11
15 Sheriffs department (Const.)	24,937	1.86

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	0	0.00	0
General obligation bonds	59,100	5.30	1
Other long-term debt	115,390	8.93	2
Lease pool/capital leases	354,010	28.85	10
Short-term debt	656,360	57.84	3
Retired During Fiscal Year			
Revenue bonds	43,200	3.55	3
General obligation bonds	365,730	32.65	6
Other long-term debt	71,540	5.69	5
Lease pool/capital leases	107,120	9.11	16
Short-term debt	324,320	29.89	6
Outstanding at End of Year			
Revenue bonds	1,020,200	83.78	3
General obligation bonds	863,320	75.57	5
Other long-term debt	145,820	11.37	4
Lease pool/capital leases	352,100	29.49	14
Short-term debt	366,870	35.35	4
Interest Paid on Debt During Year			
Revenue bonds	67,610	5.55	3
General obligation bonds	70,650	6.31	6
Other long-term debt	8,280	0.66	4
Lease pool/capital leases	15,630	1.32	15
Short-term debt	14,430	1.33	6

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	377,832	32.37	4
Bond funds	1,656,281	161.93	2
All other funds	2,989,468	250.19	24

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Public buildings	G.O.	1,325,000	2
2 Water/sewer	revenue bond	1,317,500	2
3 Water/sewer	lease pool	745,210	1
4 Multi-purpose	G.O.	625,000	1
5 Jails	G.O.	490,000	1
6 Industrial revenue bonds	revenue bond	425,600	1
7 Short-term, all purposes	short-term	366,870	4
8 All other	G.O.	251,700	2
9 Water/sewer	other long-term	229,030	1
10 Highways, streets	lease pool	179,250	12
11 Fire protection	lease pool	142,970	4
12 Law enforcement	lease pool	113,230	5

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	571,700	3	1,234,290	3
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	28,640	2	106,280	2
Solid waste system	157,170	4	91,030	4
Other enterprise funds	157,920	3	112,560	3

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	421,980	8.8%
Gross salaries and wages	1,788,560	39.1%
Total personnel expenditures	2,192,960	48.0%

**Table 9. Ranking of Per Capita Revenues by Type**

Source	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	670.18	100.0%
1 Real and personal property taxes	153.13	22.8%
2 Special purpose sales tax	81.63	12.2%
3 Local option sales tax	58.27	8.7%
4 Water and sewer system	51.96	7.8%
5 State intergovernmental revenues	36.30	5.4%
6 Public utilities taxes	27.82	4.2%
7 Fines, forfeits and court fees	27.13	4.0%
8 Insurance premiums tax	19.81	3.0%
9 Motor vehicle taxes	19.19	2.9%
10 Ambulance charges	17.46	2.6%
11 Landfill fees	15.71	2.3%
12 Other enterprise funds	13.24	2.0%
13 Solid waste system	13.21	2.0%
14 Garbage and trash collection charges	12.30	1.8%
15 Receipts from sale of real property	12.13	1.8%
16 Other local intergovernmental revenues	11.20	1.7%
17 State DHR health grants	10.76	1.6%
18 Fee collections of county officers	8.90	1.3%
19 Interest earnings on investments	8.17	1.2%
20 Federal intergovernmental revenues	8.10	1.2%
21 Other service charges	7.48	1.1%
22 Tax collection fees	7.27	1.1%
23 All additional revenues	7.00	1.0%
24 Hotel/motel tax	5.94	0.9%
25 FIFA, penalties, interest and cost	4.71	0.7%
26 Alcoholic beverage taxes	4.31	0.6%
27 Building permits	4.11	0.6%
28 Receipts from sale of materials	3.88	0.6%
29 Rents and royalties	3.78	0.6%
30 Parks and recreation charges	3.26	0.5%
31 Intangible taxes (regular and recording)	3.10	0.5%
32 Airport	2.54	0.4%
33 Mobile home taxes	1.87	0.3%
34 Business license and occupational taxes	1.35	0.2%
35 Franchise payments taxes	0.93	0.1%
36 Alcoholic beverage licenses	0.73	0.1%
37 Other licenses, permits and fees	0.51	0.1%
38 Railroad equipment tax	0.41	0.1%
39 Other excise and special use taxes	0.35	0.1%
40 Special assessments	0.23	0.0%
41 Cemetery fees	0.00	0.0%
42 Electric supply system	0.00	0.0%
43 Fire service subscription fees	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	922.30	100.0%
1 Water and sewer system	149.58	16.2%
2 Debt service costs	96.06	10.4%
3 Construction (non-utility)	74.18	8.0%
4 Highways and streets	71.71	7.8%
5 Correctional institute	57.49	6.2%
6 Sheriffs department	54.05	5.9%
7 Purchase of equipment, land	40.12	4.3%
8 Payments to other hospitals	31.42	3.4%
9 Ambulance service	27.62	3.0%
10 General administration	23.30	2.5%
11 Garbage and trash disposal (landfill)	22.92	2.5%
12 County or municipal hospital	22.71	2.5%
13 Other expenditures	22.46	2.4%
14 Jail	20.96	2.3%
15 Garbage and trash collection	16.29	1.8%
16 General insurance	15.45	1.7%
17 Airport	14.13	1.5%
18 Other enterprise funds	12.59	1.4%
19 State DHR health grants	10.76	1.2%
20 Superior court	10.67	1.2%
21 General government buildings	10.57	1.1%
22 Clerk of courts	10.08	1.1%
23 Tax assessor/appraiser	9.82	1.1%
24 Fire department	9.70	1.1%
25 Tax commissioner	9.56	1.0%
26 Parks and recreation	8.42	0.9%
27 Public welfare and social services	8.23	0.9%
28 Public health	7.78	0.8%
29 Community development	7.17	0.8%
30 Financial administration	7.06	0.8%
31 Probate court	6.76	0.7%
32 State court	4.99	0.5%
33 Juvenile and magistrate court	4.90	0.5%
34 Natural resources	4.48	0.5%
35 Building inspection and regulation	4.15	0.4%
36 Legal expenses	3.67	0.4%
37 Drainage	3.40	0.4%
38 Libraries	2.93	0.3%
39 Education	2.00	0.2%
40 Solid waste system	1.30	0.1%
41 Police department	0.86	0.1%
42 Electric supply system	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Parking facilities and meters	0.00	0.0%

County Group - F  
 Number Reporting = 35  
 Population Range = Less than 10,000  
 1998 Estimated Population = 229,802

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	3,340,290	508.51
Property Taxes	1,295,875	197.37
Real and personal property taxes	1,052,022	160.23
All other property taxes	243,853	37.14
Sales Taxes	594,762	90.59
Local option sales taxes	253,328	38.58
MARTA tax	0	0.00
Special purpose sales tax	426,793	60.97
Excise and Special Use Taxes	161,085	24.53
Alcoholic beverage taxes	26,411	3.88
Insurance premiums taxes	126,647	19.29
Hotel/motel taxes	12,451	1.93
Franchise payments taxes	4,564	0.63
Other excise and special use taxes	77,592	12.45
Licenses, Permits and Fees	17,645	2.56
Intergovernmental Revenues	518,464	78.96
State	300,894	45.83
State DHR health grants	108,412	16.51
Other local funds	94,247	13.82
Federal funds	118,005	16.27
Service Charge and Other Revenues	752,461	114.60
Service charges	414,634	63.67
Other revenues	349,673	53.26

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	2,691,710	409.96
Administration	620,532	84.09
Financial administration	45,951	7.03
Tax commissioner	75,165	11.45
Tax assessor/appraiser	66,615	10.15
General administration	227,249	34.61
General government buildings	62,887	9.57
General insurance	88,676	13.70
Legal fees	15,808	2.37
Public Safety and Corrections	458,570	69.84
Sheriff's department	287,389	43.77
Police department	33,080	3.62
Correctional institute	387,779	70.92
Jail	168,866	24.92
Fire department	24,771	3.79
Courts	228,166	34.75
Superior court	62,216	9.61
State court	38,347	5.19
Juvenile and magistrate court	33,939	5.12
Probate court	63,665	9.70
Clerk of courts	84,153	12.26
Health and Human Service	677,983	103.26
County hospital	2,032,258	254.11
Payments to other hospitals	0	#DIV/0!
Public health	66,621	10.15
Public welfare and social services	65,517	9.98
Ambulance service	177,548	25.88
State DHR health grants	108,412	16.51
Public Works	197,621	30.10
Parking facilities and meters	0	0.00
Natural resources	36,109	5.43
Garbage and trash collection	122,233	18.19
Garbage disposal (landfill)	116,770	17.58

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	382,789	58.30
Highways and streets	379,872	57.86
Drainage	25,526	4.04
Leisure Services	66,422	10.12
Parks and recreation	59,726	8.49
Libraries	17,961	2.68
Education (non-school board)	16,087	2.48
Community Development	30,545	4.65
Building inspection and regulation	23,020	3.26
Community development	44,047	6.18
Other General Operating	139,518	20.82

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	2,583,300	393.45
Total Construction	175,176	26.75
1 Jail (Const.)	431,138	61.48
2 County hospital (Land)	404,303	44.26
3 Highways and streets (Const.)	189,844	27.61
4 General government building (Const.)	129,203	19.81
5 Highways and streets (Land)	66,266	9.57
6 Garbage disposal - landfill (Const.)	56,999	8.02
7 Sheriffs department (Land)	39,449	6.04
8 Police department (Land)	33,602	5.24
9 Drainage (Const.)	12,088	5.03
10 Garbage disposal - landfill (Land)	40,480	4.95
11 Parks and recreation (Const.)	45,034	4.87
12 Fire department (Land)	26,159	4.35
13 Natural resources (Const.)	27,218	3.03
14 General government buildings (Land)	14,894	2.12
15 Fire department (Const.)	13,997	2.02



**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	0	0.00	0
General obligation bonds	301,110	46.98	1
Other long-term debt	143,440	18.67	7
Lease pool/capital leases	216,010	27.34	10
Short-term debt	371,780	48.13	13
Retired During Fiscal Year			
Revenue bonds	75,270	9.90	2
General obligation bonds	166,740	19.20	4
Other long-term debt	101,510	13.25	13
Lease pool/capital leases	48,740	6.37	20
Short-term debt	275,120	38.14	20
Outstanding at End of Year			
Revenue bonds	1,558,260	204.89	2
General obligation bonds	2,034,980	256.78	4
Other long-term debt	660,690	85.68	14
Lease pool/capital leases	473,560	61.47	20
Short-term debt	294,710	38.34	9
Interest Paid on Debt During Year			
Revenue bonds	102,740	13.51	2
General obligation bonds	125,180	14.42	4
Other long-term debt	40,750	5.36	10
Lease pool/capital leases	35,960	4.72	21
Short-term debt	16,110	2.13	18

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	482,777	60.14	5
Bond funds	657,834	72.02	1
All other funds	1,197,838	182.44	35

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Multi-purpose	G.O.	3,505,480	2
2 Multi-purpose	lease pool	2,105,740	3
3 Water/sewer	revenue bond	1,470,770	2
4 Solid waste system	other long-term	963,000	5
5 Multi-purpose	other long-term	871,370	2
6 Public buildings	lease pool	836,910	1
7 Public buildings	G.O.	820,000	1
8 Short-term, all purposes	short-term	294,710	9
9 All other	other long-term	234,030	6
10 Fire protection	lease pool	224,140	1
11 Water/sewer	other long-term	206,770	3
12 Parks & recreation facilities	G.O.	200,000	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	188,970	5	318,970	5
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	0	0	0	0
Solid waste system	155,470	2	119,390	2
Other enterprise funds	177,280	5	246,110	5

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	224,470	8.4%
Gross salaries and wages	960,260	37.2%
Total personnel expenditures	1,179,770	45.7%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,564.62	100.0%
1 Hospital charges	930.17	59.5%
2 Real and personal property taxes	160.23	10.2%
3 Special purpose sales tax	60.97	3.9%
4 State intergovernmental revenues	45.83	2.9%
5 Local option sales tax	38.58	2.5%
6 Fines, forfeits and court fees	31.10	2.0%
7 Water and sewer system	24.00	1.5%
8 Other enterprise funds	23.62	1.5%
9 Public utilities taxes	21.68	1.4%
10 Motor vehicle taxes	19.69	1.3%
11 Solid waste system	19.69	1.3%
12 Insurance premiums tax	19.29	1.2%
13 Ambulance charges	18.55	1.2%
14 State DHR health grants	16.51	1.1%
15 Federal intergovernmental revenues	16.27	1.0%
16 Other local intergovernmental revenues	13.82	0.9%
17 Other excise and special use taxes	12.44	0.8%
18 Garbage and trash collection charges	12.15	0.8%
19 Landfill fees	12.09	0.8%
20 Fee collections of county officers	9.12	0.6%
21 All additional revenues	6.28	0.4%
22 Interest earnings on investments	6.22	0.4%
23 Tax collection fees	5.30	0.3%
24 Other service charges	5.12	0.3%
25 Parks and recreation charges	4.43	0.3%
26 Receipts from sale of real property	4.06	0.3%
27 Alcoholic beverage taxes	3.88	0.2%
28 FIFA, penalties, interest and cost	3.54	0.2%
29 Special assessments	2.94	0.2%
30 Mobile home taxes	2.70	0.2%
31 Receipts from sale of materials	2.66	0.2%
32 Rents and royalties	2.42	0.2%
33 Intangible taxes (regular and recording)	2.05	0.1%
34 Hotel/motel tax	1.93	0.1%
35 Building permits	1.83	0.1%
36 Business license and occupational taxes	1.04	0.1%
37 Railroad equipment tax	0.64	0.0%
38 Franchise payments taxes	0.63	0.0%
39 Alcoholic beverage licenses	0.62	0.0%
40 Other licenses, permits and fees	0.53	0.0%
41 Airport	0.00	0.0%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Fire service subscription fees	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,052.28	100.0%
1 County or municipal hospital	254.11	24.1%
2 Debt service costs	126.99	12.1%
3 Correctional institute	70.90	6.7%
4 Construction (non-utility)	67.86	6.4%
5 Highways and streets	57.86	5.5%
6 Water and sewer system	48.62	4.6%
7 Sheriffs department	43.77	4.2%
8 Other enterprise funds	39.35	3.7%
9 General administration	34.61	3.3%
10 Purchase of equipment, land	26.75	2.5%
11 Ambulance service	25.88	2.5%
12 Jail	24.92	2.4%
13 Other expenditures	20.82	2.0%
14 Garbage and trash collection	18.19	1.7%
15 Garbage and trash disposal (landfill)	17.58	1.7%
16 State DHR health grants	16.51	1.6%
17 General insurance	13.70	1.3%
18 Clerk of courts	12.26	1.2%
19 Tax commissioner	11.45	1.1%
20 Public health	10.15	1.0%
21 Tax assessor/appraiser	10.15	1.0%
22 Public welfare and social services	9.98	0.9%
23 Probate court	9.70	0.9%
24 Superior court	9.61	0.9%
25 General government buildings	9.57	0.9%
26 Parks and recreation	8.49	0.8%
27 Financial administration	7.03	0.7%
28 Community development	6.18	0.6%
29 Natural resources	5.43	0.5%
30 State court	5.19	0.5%
31 Juvenile and magistrate court	5.12	0.5%
32 Drainage	4.04	0.4%
33 Fire department	3.79	0.4%
34 Police department	3.62	0.3%
35 Building inspection and regulation	3.26	0.3%
36 Libraries	2.68	0.3%
37 Education	2.48	0.2%
38 Legal expenses	2.37	0.2%
39 Solid waste system	1.31	0.1%
40 Airport	0.00	0.0%
41 Electric supply system	0.00	0.0%
42 Gas supply system	0.00	0.0%
43 Parking facilities and meters	0.00	0.0%
44 Payments to other hospitals	0.00	0.0%

County Group -  
Number Reporting =  
Population Range =  
1998 Estimated Population =

All  
3  
All groups  
464,711

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	138,718,140	904.18
Property Taxes	35,179,263	227.10
Real and personal property taxes	27,392,535	176.84
All other property taxes	7,786,728	50.27
Sales Taxes	43,265,466	279.31
Local option sales taxes	22,046,362	142.32
MARTA tax	0	0.00
Special purpose sales tax	21,219,104	136.98
Excise and Special Use Taxes	16,032,176	103.50
Alcoholic beverage taxes	2,502,054	16.15
Insurance premiums taxes	5,403,374	34.88
Hotel/motel taxes	1,860,905	12.01
Franchise payments taxes	6,182,410	39.91
Other excise and special use taxes	250,298	1.37
Licenses, Permits and Fees	6,124,628	39.54
Intergovernmental Revenues	14,228,522	91.85
State	3,533,940	22.81
State DHR health grants	6,607,179	42.65
Other local funds	424,369	2.74
Federal funds	3,663,033	23.65
Service Charge and Other Revenues	23,888,086	151.47
Service charges	5,990,292	38.67
Other revenues	19,240,627	124.21

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	100,672,390	649.90
Administration	16,942,640	109.38
Financial administration	1,926,718	12.44
Tax commissioner	967,036	6.24
Tax assessor/appraiser	874,059	5.64
General administration	9,032,531	58.31
General government buildings	2,311,036	14.92
General insurance	1,780,199	13.02
Legal fees	644,461	4.16
Public Safety and Corrections	38,124,952	246.12
Sheriff's department	7,624,649	49.22
Police department	15,484,073	113.28
Correctional institute	3,015,912	19.47
Jail	6,714,489	43.35
Fire department	10,447,187	67.44
Courts	6,228,566	18.02
Superior court	2,365,428	15.27
State court	1,088,816	7.03
Juvenile and magistrate court	807,548	5.21
Probate court	248,362	1.60
Clerk of courts	1,157,306	7.47
Municipal court	1,683,319	9.21
Health and Human Service	13,517,401	87.26
County/municipal hospital	0	0.00
Payments to other hospitals	3,391,886	21.90
Public health	1,321,357	8.53
Public welfare and social services	1,027,515	6.63
Ambulance service	1,754,195	9.38
State DHR health grants	6,607,179	42.65
Public Works	3,641,046	23.51
Parking facilities and meters	372,132	2.64
Natural resources	429,833	2.77
Garbage and trash collection	4,015,021	21.47
Garbage disposal (landfill)	859,335	4.70

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	6,905,031	44.58
Highways and streets	6,090,105	39.32
Drainage	2,444,779	13.38
Leisure Services	7,947,132	51.30
Parks and recreation	7,111,029	45.91
Libraries	1,254,155	8.90
Education (non-school board)	0	0.00
Community Development	4,356,567	28.12
Building inspection and regulation	1,173,616	7.58
Community development	3,182,951	20.55
Other General Operating	3,009,053	19.43

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	5,478,500	35.37
Total Construction	27,658,678	178.55
1 Jail (Const.)	13,434,966	95.30
2 Highways and streets (Const.)	11,257,377	72.67
3 Parks and recreation (Const.)	4,411,306	28.48
4 Garbage and trash collection (Const)	3,403,249	18.62
5 Highways and streets (Land)	1,466,488	9.47
6 Police department (Land)	1,023,767	7.49
7 General government buildings (Land)	591,006	4.32
8 Police department (Const.)	460,210	3.37
9 Drainage (Const.)	363,148	2.66
10 Parks and recreation (Land)	226,201	1.65
11 Fire department (Land)	252,111	1.63
12 Garbage and trash collection (Land)	271,678	1.49
13 Correctional institute (Const.)	225,021	1.23
14 Drainage (Land)	183,535	1.00
15 Sheriffs department (Land)	124,872	0.81

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	20,752,710	147.20	2
General obligation bonds	0	0.00	0
Other long-term debt	2,633,380	14.08	2
Lease pool/capital leases	1,380,860	7.38	2
Short-term debt	0	0.00	0
Retired During Fiscal Year			
Revenue bonds	7,274,730	46.96	3
General obligation bonds	4,140,000	26.73	3
Other long-term debt	881,850	4.71	2
Lease pool/capital leases	1,576,420	10.18	3
Short-term debt	0	0.00	0
Outstanding at End of Year			
Revenue bonds	58,445,510	377.30	3
General obligation bonds	19,283,330	124.49	3
Other long-term debt	18,734,650	100.16	2
Lease pool/capital leases	6,260,560	40.42	3
Short-term debt	0	0.00	0
Interest Paid on Debt During Year			
Revenue bonds	3,163,290	20.42	3
General obligation bonds	1,027,060	6.63	3
Other long-term debt	940,330	5.03	2
Lease pool/capital leases	284,780	1.84	3
Short-term debt	0	0.00	0

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	13,672,186	88.26	3
Bond funds	15,822,119	102.14	3
All other funds	102,619,736	662.47	3



**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Multi-purpose	G.O.	51,170,000	1
2 Water/sewer	revenue bond	45,051,960	3
3 Water/sewer	other long-term	20,648,490	1
4 All other	revenue bond	11,811,660	3
5 All other	other long-term	8,410,400	2
6 Public buildings	lease pool	4,578,400	1
7 Multi-purpose	lease pool	4,015,300	2
8 Public buildings	G.O.	3,990,000	1
9 Solid waste system	revenue bond	3,425,000	1
10 Law enforcement	lease pool	2,802,360	1
11 All other	lease pool	2,041,390	1
12 Highways, streets	G.O.	2,000,000	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	29,714,270	2	17,398,490	2
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	4,165,250	2	2,868,360	2
Solid waste system	5,173,000	2	1,873,420	2
Other enterprise funds	2,459,000	3	3,431,280	3

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	12,349,660	13.1%
Gross salaries and wages	49,562,660	52.7%
Total personnel expenditures	64,965,180	69.1%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,237.60	100.0%
1 Water and sewer system	210.77	17.0%
2 Real and personal property taxes	176.84	14.3%
3 Local option sales tax	142.32	11.5%
4 Special purpose sales tax	136.98	11.1%
5 Interest earnings on investments	65.00	5.3%
6 State DHR health grants	42.65	3.4%
7 Franchise payments taxes	39.91	3.2%
8 Solid waste system	36.69	3.0%
9 Insurance premiums tax	34.88	2.8%
10 Fines, forfeits and court fees	32.69	2.6%
11 Airport	29.54	2.4%
12 Public utilities taxes	27.39	2.2%
13 Business license and occupational taxes	26.12	2.1%
14 Garbage and trash collection charges	25.85	2.1%
15 Federal intergovernmental revenues	23.65	1.9%
16 State intergovernmental revenues	22.81	1.8%
17 Alcoholic beverage taxes	16.15	1.3%
18 Other enterprise funds	15.87	1.3%
19 Motor vehicle taxes	13.11	1.1%
20 Other service charges	12.13	1.0%
21 Hotel/motel tax	12.01	1.0%
22 Receipts from sale of real property	10.50	0.8%
23 Ambulance charges	9.79	0.8%
24 All additional revenues	8.67	0.7%
25 Tax collection fees	8.15	0.7%
26 Parks and recreation charges	6.95	0.6%
27 Special assessments	6.67	0.5%
28 Fee collections of county officers	5.23	0.4%
29 FIFA, penalties, interest and cost	5.18	0.4%
30 Rents and royalties	4.95	0.4%
31 Alcoholic beverage licenses	4.59	0.4%
32 Building permits	4.58	0.4%
33 Other licenses, permits and fees	4.25	0.3%
34 Intangible taxes (regular and recording)	4.24	0.3%
35 Other local intergovernmental revenues	2.74	0.2%
36 Parking facilities and meters	2.16	0.2%
37 Landfill fees	1.39	0.1%
38 Other excise and special use taxes	1.37	0.1%
39 Receipts from sale of materials	1.25	0.1%
40 Mobile home taxes	0.67	0.1%
41 Fire service subscription fees	0.64	0.1%
42 Cemetery fees	0.14	0.0%
43 Railroad equipment tax	0.13	0.0%
44 Electric supply system	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,312.26	100.0%
1 Water and sewer system	185.12	14.1%
2 Construction (non-utility)	178.55	13.6%
3 Debt service costs	122.50	9.3%
4 Police department	113.28	8.6%
5 Fire department	67.44	5.1%
6 General administration	58.31	4.4%
7 Sheriffs department	49.22	3.8%
8 Parks and recreation	45.91	3.5%
9 Jail	43.35	3.3%
10 State DHR health grants	42.65	3.3%
11 Highways and streets	39.32	3.0%
12 Purchase of equipment, land	35.37	2.7%
13 Airport	30.52	2.3%
14 Other enterprise funds	29.53	2.3%
15 Payments to other hospitals	21.90	1.7%
16 Garbage and trash collection	21.47	1.6%
17 Community development	20.55	1.6%
18 Correctional institute	19.47	1.5%
19 Other expenditures	19.43	1.5%
20 Superior court	15.27	1.2%
21 General government buildings	14.92	1.1%
22 Drainage	13.38	1.0%
23 General insurance	13.02	1.0%
24 Financial administration	12.44	0.9%
25 Ambulance service	9.38	0.7%
26 Municipal court	9.21	0.7%
27 Libraries	8.90	0.7%
28 Public health	8.53	0.7%
29 Building inspection and regulation	7.58	0.6%
30 Clerk of courts	7.47	0.6%
31 State court	7.03	0.5%
32 Public welfare and social services	6.63	0.5%
33 Tax commissioner	6.24	0.5%
34 Tax assessor/appraiser	5.64	0.4%
35 Juvenile and magistrate court	5.21	0.4%
36 Garbage and trash disposal (landfill)	4.70	0.4%
37 Legal expenses	4.16	0.3%
38 Natural resources	2.77	0.2%
39 Parking facilities and meters	2.64	0.2%
40 Solid waste system	1.65	0.1%
41 Probate court	1.60	0.1%
42 County or municipal hospital	0.00	0.0%
43 Education	0.00	0.0%
44 Electric supply system	0.00	0.0%

## Appendix A: Glossary

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### General Items

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**Average Amount (\$):** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

**Enterprise Funds:** All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

**General Capital Expenditures:** Purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

**General Obligation Bonds:** Bonded indebtedness backed by the "full faith and credit" of the local government.

**General Operating Expenditures:** Expenditures for current operations of all non-enterprise functions.

**General Revenues:** All revenues except revenues from enterprise funds and borrowed money.

**Interest Paid:** Interest payments on outstanding debt paid during the fiscal year.

**Intergovernmental Revenues:** Revenues received from other units or levels of government, including grants and transfer payments to the local government.

**Other Long-Term Debt:** Other forms of debt which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

**Per Capita Amount:** Total amount for any item or category divided by the total estimated 1998 population of the jurisdictions reporting the amount.

**Revenue Bonds:** Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

**Short-Term Debt:** Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

**Use of Money and Property Revenues:** Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

**Utilities:** Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

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### Terms Used in Table 9

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**DHR Health Grants:** State grants-in-aid for physical and mental health centers to local health departments. Considered as "State Intergovernmental Revenues" elsewhere in this report, but broken out in this particular Table. (See also, State Intergovernmental Revenue.)

**Miscellaneous Other Taxes:** All taxes not listed elsewhere in Table 9.

**Other Charges:** Service charges not listed elsewhere in Table 9.

**Other Licenses:** Licenses not listed elsewhere in Table 9.

**Other Miscellaneous Revenue:** All revenue not listed elsewhere in Table 9.

**Receipts from Sale of Materials:** Proceeds from the sale of materials other than real property.

**State Intergovernmental Revenue:** Includes all revenues derived from state government except DHR Health Grants. (See also, DHR Health Grants.)

**Total State Intergovernmental Revenue:** DHR Health Grants plus State Intergovernmental Revenue.

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### Terms Used in Table 10

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**County Hospital, DHR Health Grants and Public Health:** Regarded as separate expenditure categories for purposes of Table 10.

**Other Current Expenditures:** Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

## Appendix B: Data Categories

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### General Revenues

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#### Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

#### Sales Taxes

- Local option sales tax
- MARTA tax <sup>1</sup>
- Special purpose sales tax

#### Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

#### Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

#### Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer grants
- Other intergovernmental revenues

#### Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants

#### Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

#### Other revenues

- Interest earnings on investments
- Fines, forfeits and court fees
- Fee collections of county officers
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)
- Cemetery fees
- Rents and royalties
- All additional revenues

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### Enterprise Fund Revenues

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#### By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

#### By Type of Revenues

- Operating revenue
- Other revenue

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### General Expenditures

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#### Administration

- Financial administration
- Tax commissioner
- Tax assessor/appraiser
- General administration
- General government buildings
- General insurance
- Legal fees

#### Courts

- Superior court
- State court
- Juvenile and magistrate court
- Probate court
- Clerk of courts
- Municipal court<sup>2</sup>

#### Public Safety and Corrections

- Sheriff's department
- Police department
- Correctional institute
- Jail
- Fire department

#### Community Development

- Community development
- Building inspection and regulation

#### Highways

- Highways, roads and bridges
- Drainage

#### Health and Human Service

- County hospital
- Payments to other hospitals

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<sup>1</sup> DeKalb and Fulton Counties only

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<sup>2</sup> Consolidated governments only

Public health  
Public welfare  
Ambulance service  
DHR physical and mental health grants

Leisure Services  
Parks and recreation  
Libraries

Public Works  
Parking facilities  
Natural resources  
Garbage and trash collection  
Garbage and trash disposal (landfill)

Education  
Expenditure by general government

Other Expenditures

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**Enterprise Fund Expenditures**

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By Purpose  
Water and sewer system  
Electric supply system  
Gas supply system  
Airport  
Solid waste system  
Other enterprise funds

By Type of Expenditure  
Current operations  
Purchase of land, equipment and structures  
Construction  
Interest expense

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**Personnel Expenditures**

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Employee benefits  
Salaries and wages for current operations  
Salaries and wages for construction

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**Intergovernmental Expenditures**

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By Purpose  
Parks and recreation  
Jails  
Fire protection  
Police protection  
Public health  
Hospitals

Libraries  
Public welfare  
Garbage and trash collection  
Garbage and trash disposal  
Highways, streets and drainage  
Water/sewer system  
Electric supply system  
Gas supply system  
Public transit  
Airport  
Other purposes

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**Debt**

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Bond Debt, by Purpose  
Airport  
Education (non-school board)  
Electric utility system  
Fire protection  
Gas utility system  
Industrial revenue bonds  
Law enforcement and corrections  
Multi-purpose  
Parks and recreation facilities  
Public buildings  
Public transit system  
Solid waste systems  
Streets, roads and highways  
Water system  
Other

Debt Issued, Retired, Interest Paid and Amount Outstanding  
at Beginning and End of Year  
Revenue bonds  
General obligation bonds  
Other long-term debt  
Lease pool/Capital purchase  
Short-term debt

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**Cash and Investment Assets Held at End of Fiscal Year**

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Cash and Deposits  
Federal Securities  
Federal Agency Securities  
State and Local Government Securities

Cash and Investment Assets Held, by Type  
Sinking funds  
Bond funds  
Held in other funds

## Appendix C: Index to Counties and Consolidated Governments

County	1998 Estimated population	Group	Responded to survey	County	1998 Estimated population	Group	Responded to survey
1. Appling	16,493	D	Y	73. Haralson	24,653	D	Y
2. Athens-Clarke *	90,630	B	Y	74. Harris	22,315	D	Y
3. Atkinson	7,138	F	Y	75. Hart	21,833	D	Y
4. Augusta/Richmond *	191,329	A	Y	76. Heard	10,082	E	Y
5. Bacon	10,375	E	Y	77. Henry	104,667	A	Y
6. Baker	3,673	F	Y	78. Houston	105,808	A	Y
7. Baldwin	41,968	C	Y	79. Irwin	8,982	F	Y
8. Banks	12,798	E	Y	80. Jackson	37,641	C	Y
9. Barrow	40,344	C	Y	81. Jasper	10,155	E	Y
10. Bartow	71,929	B	Y	82. Jeff Davis	12,751	E	Y
11. Ben Hill	17,496	D	Y	83. Jefferson	17,767	D	Y
12. Berrien	16,353	D	Y	84. Jenkins	8,447	F	N
13. Bibb	156,086	A	Y	85. Johnson	8,316	F	Y
14. Bleckley	11,185	E	Y	86. Jones	23,020	D	Y
15. Brantley	13,571	E	Y	87. Lamar	14,706	E	Y
16. Brooks	16,000	D	Y	88. Lanier	6,986	F	Y
17. Bryan	23,482	D	Y	89. Laurens	43,772	C	Y
18. Bulloch	50,614	B	Y	90. Lee	22,767	D	Y
19. Burke	22,854	D	Y	91. Liberty	59,162	B	Y
20. Butts	17,837	D	Y	92. Lincoln	8,276	F	Y
21. Calhoun	5,053	F	Y	93. Long	8,585	F	Y
22. Camden	47,443	C	Y	94. Lowndes	85,231	B	Y
23. Candler	9,078	F	Y	95. Lumpkin	18,981	D	Y
24. Carroll	83,021	B	Y	96. Macon	13,244	E	Y
25. Catoosa	50,547	B	Y	97. Madison	24,312	D	Y
26. Charlton	9,442	F	Y	98. Marion	6,712	F	Y
27. Chatham	225,543	A	Y	99. McDuffie	21,770	D	Y
28. Chattahoochee	16,679	D	Y	100. McIntosh	10,018	E	Y
29. Chattooga	22,813	D	Y	101. Meriwether	23,112	D	Y
30. Cherokee	134,498	A	Y	102. Miller	6,409	F	Y
31. Clay	3,453	F	Y	103. Mitchell	21,176	D	Y
32. Clayton	208,999	A	Y	104. Monroe	19,645	D	Y
33. Clinch	6,660	F	Y	105. Montgomery	7,741	F	Y
34. Cobb	566,203	A	Y	106. Morgan	15,091	D	Y
35. Coffee	34,298	C	Y	107. Murray	32,682	C	Y
36. Colquitt	40,156	C	Y	108. Newton	57,847	B	Y
37. Columbia	91,118	B	Y	109. Oconee	23,737	D	Y
38. Columbus/Muscogee *	182,752	A	Y	110. Oglethorpe	11,418	E	Y
39. Cook	15,011	D	Y	111. Paulding	73,534	B	Y
40. Coweta	85,028	B	Y	112. Peach	24,462	D	Y
41. Crawford	10,667	E	Y	113. Pickens	19,679	D	Y
42. Crisp	20,725	D	Y	114. Pierce	15,794	D	Y
43. Dade	15,058	D	Y	115. Pike	12,645	E	Y
44. Dawson	14,851	E	Y	116. Polk	36,308	C	Y
45. DeKalb	593,850	A	Y	117. Pulaski	8,401	F	Y
46. Decatur	27,035	C	Y	118. Putnam	17,559	D	Y
47. Dodge	18,108	D	Y	119. Quitman	2,486	F	Y
48. Dooley	10,388	E	Y	120. Rabun	13,406	E	Y
49. Dougherty	95,309	B	Y	121. Randolph	7,881	F	Y
50. Douglas	89,843	B	Y	122. Rockdale	68,305	B	Y
51. Early	12,197	E	Y	123. Schley	3,945	F	Y
52. Echols	2,401	F	Y	124. Screven	14,431	E	Y
53. Effingham	36,483	C	Y	125. Seminole	9,788	F	Y
54. Elbert	19,335	D	Y	126. Spalding	57,626	B	Y
55. Emanuel	21,023	D	Y	127. Stephens	25,421	C	Y
56. Evans	9,949	F	Y	128. Stewart	5,468	F	Y
57. Fannin	18,622	D	Y	129. Sumter	31,324	C	Y
58. Fayette	88,609	B	Y	130. Talbot	6,935	F	Y
59. Floyd	85,185	B	Y	131. Taliaferro	1,908	F	Y
60. Forsyth	86,130	B	Y	132. Tattnall	18,975	D	Y
61. Franklin	19,080	D	Y	133. Taylor	8,306	F	Y
62. Fulton	739,367	A	Y	134. Telfair	11,558	E	Y
63. Gilmer	18,672	D	Y	135. Terrell	11,146	E	Y
64. Glascock	2,512	F	Y	136. Thomas	42,953	C	Y
65. Glynn	67,320	B	Y	137. Tift	36,673	C	Y
66. Gordon	41,052	C	Y	138. Toombs	25,828	C	Y
67. Grady	21,501	D	Y	139. Towns	8,529	F	Y
68. Greene	13,651	E	Y	140. Treutlen	6,003	F	Y
69. Gwinnett	522,095	A	Y	141. Troup	58,783	B	Y
70. Habersham	31,858	C	Y	142. Turner	9,160	F	Y
71. Hall	119,210	A	Y	143. Twiggs	10,126	E	Y
72. Hancock	9,134	F	Y	144. Union	16,519	D	Y

## Appendix C: Index to Counties and Consolidated Governments

County	1998 Estimated population	Group	Responded to survey	County	1998 Estimated population	Group	Responded to survey
145. Upson	27,075	C	Y	153. Wheeler	4,875	F	Y
146. Walker	63,082	B	Y	154. White	17,457	D	Y
147. Walton	54,485	B	Y	155. Whitfield	82,039	B	Y
148. Ware	35,364	C	Y	156. Wilcox	7,365	F	Y
149. Warren	6,059	F	Y	157. Wilkes	10,568	E	Y
150. Washington	20,033	D	Y	158. Wilkinson	10,838	E	Y
151. Wayne	25,437	C	Y	159. Worth	22,485	D	Y
152. Webster	2,193	F	Y				

Population data are estimates for 1998 obtained from the Bureau of the Census, Department of Commerce.

\* - Consolidated governments